IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 36 of 1994
with
ITR Nos. 38/94, 39/94, 49/94, 53/94, 54/94, 59/94, 203/94, 216/94, 217/94, 244/94, 70/95, 71/95, 129/95 and 243/95.

For Approval and Signature:

HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

H C SHAH & OTHERS
Versus
COMMISSIONER OF INCOME-TAX

Appearance:
MR SN SOPARKAR for Petitioners
MR MANISH R BHATT for Respondents

CORAM : HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA

Date of decision: 04/02/2004

COMMON ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE M.S.SHAH)

Mr. Saurabh Soparkar, learned counsel for the petitioners - assessees, states that he has instructions not to pursue the references hence seeks leave to place on record the letter dated January 28, 2004 from the beneficiaries of the Trusts in question.

Leave as prayed for is granted. These references are disposed of as not pressed.

We accordingly decline to answer the questions referred for our opinion.

The references accordingly stand disposed of.

(M.S. Shah, J.)

(A.M. Kapadia, J.)

(karan)